No. 20261218 *Registered No. N. E. 930.*

TRIPURA GAZETTE

Published by Authority

EXTRAORDINARY ISSUE

Agartala, Tuesday, June 30, 2026 A. D. Asadha 9, 1948 S. E.

PART-- I--Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
RURAL DEVELOPMENT DEPARTMENT
SECRETARIAT, AGARTALA

F.No.L-11/13/0001/2026-RDD/2226 **Dated, Agartala, the 25th June, 2026.**

NOTIFICATION

Draft of rules proposed to be made by the State Government of Tripura, in exercise of the powers conferred by section 34 of the **Viksit Bharat – Guarantee for Rozgar and Ajeevika Mission (Gramin) Act, 2025 (36 of 2025)** , on or after the date of coming into force of the Act, are hereby published for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft rules shall be taken into consideration after the expiry of a period of thirty days from the date on which copies of this notification as published in Official Gazette, are made available to the public;

Objections or suggestions, if any, may be addressed, within the stipulated period from the date of publication of this notification, to Shri Subhas Chandra Saha, Additional Secretary, Department of Rural Development, Secretariat, Agartala – 799010, or may be sent through e-mail at jsrd-tr@nic.in .

The objections or suggestions, which may be received from any person with respect to the said draft rules before the expiry of the aforesaid period shall be considered by the State Government of Tripura.

DRAFT RULES

In exercise of the powers conferred by section 34 of the Viksit Bharat—Guarantee for Rozgar and Ajeevika Mission (Gramin): VB-G RAM G Act, 2025, the Government of Tripura hereby makes the following rules -

CHAPTER I
PRELIMINARY

1. Short title and commencement. - **(1)** These rules may be called The Tripura Viksit Bharat Guarantee for Rozgar and Ajeevika Mission (Gramin) Rules, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions- **(1)** In these rules, unless the context otherwise requires,—

(a) "*Act*" means the Viksit Bharat—Guarantee for Rozgar and Ajeevika Mission (Gramin): VB-G RAM G Act, 2025;
(b) "*allowance*" means unemployment allowance payable under section 11 of the Act;
(c) "*Council*" means the State Gramin Rozgar Guarantee Council constituted under section 13 of the Act;
(d) "*Form*" means a Form appended to these rules;
(e) "*financial year*" means the period commencing on the 1st day of April and ending on the 31st day of March;
(f) "*State Government*" means the Government of Tripura.
(g) "*applicant*" means the head of a household or any of its other adult members who has applied for employment under the Scheme;

(h) "*Programme Officer*" means an officer appointed under sub-section (1) of section 18 of the Act;
(i) "*District Programme Coordinator*" means an officer of the State Government designated as such officer under sub-section (1) of section 17 of the Act for the implementation of the Scheme in a district;
(j) "*wage rate*" means the wage rate referred to in section 10 of the Act;
(k) "*work*" means any work undertaken or executed under the Scheme.
(l) "*Chairperson*" means the person heading the Council.
(m) "*Scheme*" – means the employment guarantee scheme notified under the Act.
(n) "*Delay Compensation*" – means compensation payable for delayed payment of wages in accordance with the Act and Rules.
(o) "*Management Information System (MIS)*" – means the electronic platform prescribed for recording, monitoring and reporting activities under the Scheme.
(p) "*Implementing Agency*" – means any authority, department, local body, or institution authorized to execute works under the Scheme.
(q) "Asset" – means any durable community or individual asset created under the Scheme.
(r) "*Gramin Rozgar Guarantee Card*" – means the document issued to a registered household containing particulars of eligible members and employment provided under the Scheme.
(s) "*Gram Panchayat*" – means a Gram Panchayat/ village committee constituted under the applicable law and responsible for implementation of the Scheme at the village level.
(t) "Gram Sabha:" – means the body of persons registered in the electoral rolls of a village within the jurisdiction of a Gram Panchayat.
(u) "Worker" – means a person provided employment under the Scheme.
(v) "Household" – means a family unit registered under the Scheme and entitled to employment guarantee under the Act.
(w) "Scheme" – means the employment guarantee scheme notified under the Act.

(2) All other words and expressions used herein and not defined shall have the meanings respectively assigned to them in the Act of 2025.

CHAPTER II
ELIGIBILITY FOR UNEMPLOYMENT ALLOWANCE
(See Section 34 & 11(2))

3. Conditions of eligibility - An applicant shall be eligible for unemployment allowance if—

(a) a valid application of demand for employment has been submitted and employment is not provided to the applicant within fifteen days from the date of receipt of the application for employment, or from the date on which employment has been sought in the case of an advance application, whichever is later. The liability for payment of unemployment allowance shall arise automatically in accordance with the provisions of the Act.;
(b) the applicant remains willing to accept employment offered under the Scheme;
(c) the applicant has not exhausted the employment guarantee available to the household during the financial year.

4. Circumstances rendering an applicant ineligible- No unemployment allowance shall be payable where—

(a) employment has been offered and the applicant has failed to report for work;
(b) the applicant has refused suitable employment offered under the Scheme;
(c) the demand for employment has been withdrawn;
(d) incorrect or fraudulent information has been furnished by the applicant.

5. Verification of eligibility - The Programme Officer shall verify claims for unemployment allowance through records maintained under the Scheme and may conduct such enquiry as deemed necessary.

6. Determination of entitlement- (a) The Programme Officer shall, on the basis of records relating to demand for employment, work allocation and attendance maintained under the Scheme, determine the period for which unemployment allowance is payable.

(b) The determination of entitlement under sub-rule (a) shall be completed within seven working days from the date on which the allowance becomes due.

7. Duration of entitlement - Unemployment allowance shall be payable only for the period for which employment was not provided, subject to the provisions of the Act.

8. Rate of unemployment allowance – The rate of unemployment allowance shall be separately notified in consultation with the State Gramin Rozgar Guarantee Council, provided that the rate shall not be less than one-fourth of the notified wage rate for the first thirty days during the financial year and not less than one-half of the wage rate for the remaining period of the financial year

CHAPTER III
PROCEDURE FOR PAYMENT OF UNEMPLOYMENT ALLOWANCE
(See Section 34 & 11(6))

8. Application for allowance - An eligible applicant may submit a claim in ***Form-I*** to the Office of the concerned Program Officer within 7 days of the last day of the period for which unemployment allowance is claimed. Separate applications shall be made for each continuous period for which unemployment allowance is claimed.

9. Register of claims - The Program Officer shall maintain a Register of Unemployment Allowance Claims in ***Form-II***. Even if no application is submitted, the Programme Officer, or any employee authorized by him/her, may suo-motu register genuine cases eligible for unemployment allowance.

10. Time limit for payment - Payment shall be made within fifteen days from the date on which it becomes due.

11. Intimation of payment – **(a)** Every beneficiary shall be informed electronically or in writing regarding sanction and payment of allowance.

(b) The details of unemployment allowance payable shall be entered in the Management Information System and a payment order shall be generated electronically.

(c) The details of unemployment allowance paid shall also be entered in the Job Card, Employment Register and such electronic records as may be maintained under the Scheme.

12. Mode of payment - Payment of unemployment allowance shall be made directly into the bank account or post office account of the entitled person through Direct Benefit Transfer.

13. Recovery of excess payment - Any excess payment made due to clerical error, misrepresentation or fraud shall be recoverable in accordance with law.

CHAPTER IV
STATE GRAMIN ROZGAR GUARANTEE COUNCIL
(See Section 34 & 13(2))

14. Composition of the council – **(a)** The State Employment Guarantee Council shall be headed by the Hon'ble Chief Minister as Chairperson and the Hon'ble Minister, Rural Development / Panchayat Department, Government of Tripura as Vice - Chairperson, and shall consist of such other members as may be determined in consultation with the Chairperson.

(b) Provided that the number of non-official members nominated to the Council from Panchayati Raj Institutions, workers' organizations, and weaker sections of society shall not exceed fifteen.

(c) Provided further that not less than one-third of the non-official members so nominated shall be women, and not less than one-third shall belong to the Scheduled Castes, Scheduled Tribes, Other Backward Classes, and Minority communities.

15. Term of office of nominated members - A nominated member of the Council shall hold office for two years and shall be eligible for renomination for a period not exceeding five years in total.

16. Resignation - Any nominated member may resign by writing addressed to the Chairperson.

17. Removal - A non-official member of the State Gramin Rojgar Guarantee Council may be removed by the State Government if he/she is adjudged insolvent, convicted of an offence involving moral turpitude, becomes physically or mentally incapable of acting as a member, acquires a conflicting financial interest, abuses the position to the detriment of public interest, or remains absent from three consecutive meetings without valid permission.

18. Vacancy: No act or proceeding of the Committee shall be invalid merely by reasons of-

a) any vacancy or temporary absence of the Chairperson or any Member.
b) any change in the designation or nomenclature of a Ministry or Department.

19. Meetings of the Council - The Council shall meet at least twice every year at the State Head Quarter. The date for such meetings may be fixed in consultation with the 'Chairperson' of the council. No meeting shall be valid unless at least 50% of the total members are present.

20. Notice of meetings - Ordinarily, fifteen clear days' notice shall be given for every meeting.

21. Special meetings - The Chairperson may convene a special meeting at any time if considered necessary.

22. Quorum - One-third of the total members present shall constitute the quorum.

23. Presiding officer in the Council meetings - The Chairperson shall preside over all meetings of the Council. In the event of the Chairperson's absence, a member of the Council nominated by the Chairperson shall preside over the meeting.

24.Meeting Minutes - Minutes of every meeting shall be recorded and approved by the Chairperson.

CHAPTER V
EXPENDITUIRE TOWARDS UNEMPLOYMENT ALLOWANCE AND DELAY COMPENSATION
(See Section 34 & 22(8))

25. Delay Compensation - A worker shall be entitled to delay compensation at the rate of 0.05 per cent of the unpaid wages for every day of delay beyond fifteen days from the date of closure of the muster roll, where wages are not credited within the prescribed period.

26.Liability of unemployment allowance and delay compensation – Unemployment allowance and Delay compensation payable under the Act shall be borne by the concerned work implementing agency.

27. Accounting of Unemployment allowance and Delay compensation - Unemployment allowance and Delay compensation shall be booked under separate head of accounts and reflected distinctly in all financial statements.

28. Reporting, Review and Appeal relating to Unemployment Allowance -

(a) Every case of non-payment or delayed payment of unemployment allowance shall be reported by the Programme Officer to the District Programme Coordinator together with the reasons therefor.

(b) The District Programme Coordinator shall review all pending cases of unemployment allowance every month and take necessary measures to ensure prompt payment.

(c) Any person aggrieved by non-payment, short payment or delayed payment of unemployment allowance may prefer an appeal before the District Programme Coordinator within thirty days from the date of occurrence of the grievance.

(d) The District Programme Coordinator shall dispose of the appeal within fifteen days after giving an opportunity of being heard to the applicant.

CHAPTER VI
BOOKS OF ACCOUNTS AND RECORDS
(See Section 34 & 23(2))

29. Maintenance of Accounts and Registers - (1) Every Gram Panchayat, Programme Officer, District Programme Coordinator and every other implementing agency under the Act shall maintain proper books of accounts, registers and records in electronic form and, where required, in physical form.

(2) The accounts shall accurately reflect all receipts, expenditures, liabilities, assets, recoveries, refunds and other financial transactions relating to the implementation of the Act.

(3) Every Gram Panchayat shall maintain the following mandatory registers to incorporate the details against every work taken up in its jurisdiction under the scheme, namely:—

(a) Register-I: Gramin Rojgar Guarantee Card Register containing details of applications for registration, registered households, issue of Job Cards, particulars of adult members, employment demanded, employment provided, wages paid and such other particulars as may be prescribed.

(b) Register-II: Gram Sabha Register containing the proceedings of Gram Sabha meetings relating to planning, approval, prioritization and review of works under the Scheme, social audit findings, resolutions passed, attendance of members and action taken thereon.;

(c) Register-III: Demand for Work, Allocation of Work and Payment of Wages Register containing records of applications for employment, issue of dated receipts, allocation of work, work commencement, muster roll particulars, attendance of workers, wages payable, wages paid, delayed payments and unemployment allowance, if any;

(d) Register-IV: Work Register containing details of every work sanctioned and executed under the Scheme, including work identification number, administrative and technical sanctions, estimated cost, commencement and completion dates, physical and financial progress, labour and material expenditure and other relevant particulars;

(e) Register-V: Asset Register containing a permanent record of all assets created under the Scheme, including details of location, nature of asset, date of completion, cost incurred, ownership, maintenance responsibility, 3 stage photographs of assets, present status of the asset and livelihood generated, if any, from the asset;

(f) Register-VI: Complaint Register containing particulars of complaints and grievances received under the Scheme, including the name and address of the complainant, nature of complaint, date of receipt, inquiry conducted, action taken and date of disposal; and

(g) Register-VII: Material Register containing records of procurement, receipt, storage, issue and utilization of materials used in works executed under the Scheme, including stock balances, supplier details, bills, vouchers and expenditure incurred.

(4) In addition to the registers specified in sub-rule (3), every implementing agency shall maintain such books of accounts and records as may be necessary for proper financial management and audit, including—

(a) Cash Book;
(b) Fund Transfer Order (FTO) registers;
(c) Register of Measurement Books issued; and
(d) such other registers, records and documents as may be prescribed by the Central Government or the State Government.

(5) All accounts and records with every implementing agency shall be supported by vouchers, bills, invoices, administrative approval and expenditure sanctions, measurement records and other documentary evidence as may be required in accordance to the DFPRT and such other financial & technical guidelines applicable in the State.

(6) Every asset created under the Scheme shall be entered in the Asset Register immediately upon completion and shall contain details regarding location, nature of asset, date of completion and cost incurred.

30. Electronic Maintenance and Reconciliation of Accounts -

(1) All financial and physical records relating to the Scheme shall be entered and maintained in the Management Information System (MIS) or any other digital platform prescribed by the Central Government or the State Government.

(2) Electronic records maintained in the prescribed system shall be deemed to be official records for the purposes of administration, monitoring, audit and social audit.

(3) The accounts maintained in physical records, bank accounts and electronic systems shall be reconciled regularly and, in any case, at least once every month.

(4) The Program officer shall certify the correctness of accounts and records at such intervals as may be prescribed.

31. Custody and Preservation of Records -

(1) The Gram Panchayat, Programme Officer, District Programme Coordinator and other implementing agencies shall be responsible for the safe custody and preservation of all books of accounts, registers, vouchers, muster rolls, measurement books, bank statements, electronic records and supporting documents.

(2) All records shall be preserved for such period as may be prescribed by the Central Government or the State Government.

(3) No record shall be destroyed except in accordance with the record retention schedule and with the approval of the competent authority.

(4) Adequate safeguards shall be maintained to protect records from loss, damage, tampering or unauthorized access.

32. Inspection, Audit and Social Audit -

(1) All books of accounts, registers, records and documents maintained under these rules shall be open to inspection by—

(a) officers authorized by the Central Government;
(b) officers authorized by the State Government;
(c) the District Programme Coordinator;
(d) the Programme Officer;
(e) the Social Audit Unit;
(f) auditors authorized by the competent authority;
(g) the Comptroller and Auditor General of India or any authority authorized by it; and
(h) any authority empowered under the Act or these rules.

(2) The accounts of the Scheme shall be subject to internal audit, statutory audit, social audit and such other audit or inspection as may be directed by the Central Government or the State Government.

(3) Every implementing agency shall provide all records and information required for audit, inspection and verification.

(4) Audit observations and findings shall be acted upon promptly and compliance reports shall be submitted within the time specified by the competent authority.

33. Transparency and Public Disclosure -

(1) Subject to the provisions of the Act and applicable laws, all records , including but not limited to , relating to registration, employment provided, wage payments, works undertaken, assets created , expenditure incurred and other relevant records as may be specified by the Central or the State Government, under the Scheme shall be made available for public scrutiny and shall also be disclosed publicly on a weekly basis..

(2) Every implementing agency shall facilitate access to records for the purposes of social audit and disclosure under the Act.

(3) Copies of records shall be provided to any person seeking information in accordance with the provisions of the Act and other applicable laws.

(4) The books of accounts, registers and records maintained under these rules shall conform to the principles of transparency, accountability, financial propriety and government accounting and shall be maintained in accordance with the Act, the rules made thereunder, the operational guidelines issued by the Central Government, and the instructions issued by the State Government from time to time.

34. Annual closing of accounts - Accounts shall be closed annually on the 31st March and audit of the accounts shall be ensured every financial year.

CHAPTER VII
FORM AND MANNER OF MAINTAINING ACCOUNTS
(See Section 34 & 26(2))

35. Form of accounts - Accounts of the Scheme shall be maintained in the formats specified in Annexure.

36. Monthly accounts- Every implementing authority shall prepare monthly accounts and submit them to the District Programme Coordinator.

37. Annual Statement of Accounts - An Annual Statement of Accounts shall be prepared in ***Form-IV***.

38. Reconciliation of accounts - Bank reconciliation shall be completed every month.

39. Certification - The accounts shall be certified by the competent authority designated by the State Government.

40. Inspection - The State Government may inspect or cause inspection of accounts and records at any time.

CHAPTER VIII
MISCELLANEOUS

41. Forms - The Forms appended to these rules shall be used for purposes specified therein.

42. Power to issue instructions - The State Government may issue executive instructions consistent with the Act and these rules.

43. Power to amend the Rules: The State Government, by notification, shall have power to make any amendments, modification, addition, alteration, deletion and abolition of and to this Rule and Schedules as and when necessary.

44. Power to remove difficulties -This rule shall be read harmoniously with the provisions of the Act and the Rules framed by the Central Government. In the event of any inconsistency, the provisions for the Act and the Central Rules shall prevail.

By order of the Governor,

(Abhishek Singh, IAS)
Secretary to the Government of Tripura

ANNEXURE
Formats of Accounts

FORM-I
Application for Unemployment Allowance

FORM-II
Register of Unemployment Allowance Claims

FORM-III
Sanction Order for Unemployment Allowance

FORM-IV
Annual Statement of Accounts

FORM – I
[See Rule 8]
APPLICATION FOR CLAIM OF UNEMPLOYMENT ALLOWANCE

To
The Programme Officer,
_____ Block,
District _____.

1. Name of Applicant : _____
2. Job Card / Rozgar Guarantee Card No. : _____
3. Name of Gram Panchayat : _____
4. Date of application for employment : _____
5. Period for which employment was sought : From _____ To _____
6. Number of days for which employment was demanded : _____
7. Whether any employment was provided within fifteen days : Yes / No
8. If employment was provided, details thereof :

_____

9. Period for which unemployment allowance is claimed : From _____ To _____
10. Grounds of claim :

_____

11. Bank / Post Office Account Details :

_____

12. Mobile Number (if any) :

_____

I hereby declare that the information furnished above is true and correct to the best of my knowledge and belief.

Date : _____
Place : _____

Signature / Thumb Impression of Applicant

Acknowledgement:
Received an application for unemployment allowance from Shri / Smt. _____ bearing Job Card No. _____ on _____.
Signature of Receiving Officer
Date : _____

FORM – II
[See Rule 9]
REGISTER OF UNEMPLOYMENT ALLOWANCE

Name of Block: _____
District: _____
Financial Year: _____

Sl. No.	Applicant	Rozgar Guarantee Card No.	GP/VC	Date of Demand for Employment	Date from which Employment was Required	Date up to which Employment was not Provided	No. of Days Eligible for Unemployment Allowance	Rate of Unemployment Allowance (₹)	Amount Payable (₹)	Date of Sanction	Sanction Order No.	Date of Payment	Amount Paid (₹)	Remarks
1														
2														

Certificate of Programme Officer
Certified that:

1. The above persons had submitted valid applications for employment under the Act.
2. Employment could not be provided within the period prescribed under section 11 of the Act.
3. Eligibility for unemployment allowance has been verified from the Demand Register, Employment Register and Work Allocation Register.
4. The amount shown above has been correctly calculated and sanctioned in accordance with the provisions of the Act and the Rules made thereunder.

Verification by District Programme Coordinator
Verified and found correct.
Date: _____

Place: _____
Date: _____

Signature of Programme Officer
Name: _____
Block: _____

Signature of District Programme Coordinator
District: _____

FORM – III
[See Rule 11]

Order No. _____

Date: ___ / ___ / _____

SANCTION ORDER FOR PAYMENT OF UNEMPLOYMENT ALLOWANCE

Whereas Shri/Smt. _____, holder of Gramin Rojgar Card No. _____ of _____ GP/VC under _____, Block submitted an application demanding employment under the VB- G RAM G Act 2025 on ___ / ___ / _____;

2. And whereas employment was not provided to the applicant within the period prescribed under the Act and the rules made thereunder;

3. And whereas the undersigned has verified the claim and found the applicant eligible for payment of unemployment allowance for _____ (_____) days for the period from ___ / ___ / _____ to ___ / ___ / _____;

4. Now, therefore, in exercise of the powers conferred under the relevant provisions of the VB – G RAM G Act, 2025 and the rules made thereunder, sanction is hereby accorded for payment of unemployment allowance amounting to Rs. _____ (Rupees _____ only) to the aforesaid applicant. The amount shall be credited to the applicant's Bank/Post Office Account No. _____, IFSC: _____ through the prescribed mode of payment.

5. The expenditure shall be debited to the appropriate Head of Account earmarked for payment of unemployment allowance under MGNREGA.

Signature: _____

Name: _____

Designation: Program Officer (_____ R.D. Block)

Copy to:

1. The District Program Coordinator (DPC), _____ District for kind information.
2. The In-charge,_____, GP/VC _____ for kind information.
3. The Accounts Section/Paying Authority concerned for release of payment.
4. Office copy.
5. Shri. / Smt. _____, the applicant concerned for information.

FORM-IV
[See Rule 37]
ANNUAL STATEMENT OF ACCOUNTS

Name of Scheme: _____
Implementing Authority: _____
Financial Year: _____

Sl. No.	Particulars	Current Year (₹)	Previous Year (₹)
1	Budget Allocation for the Financial Year		
2	Additional Allocation/Re-appropriation, if any		
3	Total Funds Available (1+2)		
4	Expenditure on Unskilled Wages		
5	Expenditure on Material Component		
6	Expenditure on Skilled and Semi-skilled Wages		
7	Administrative Expenditure		
8	Other Programme Expenditure		
9	Total Expenditure (4 to 8)		
10	Savings (+) / Excess Expenditure (-) [3-9]		

SCHEDULE–I
Component-wise Expenditure

Component	Current Year (₹)	Previous Year (₹)
Wage Component		
Material Component		
Administrative Component		
Total		

SCHEDULE–II
Liability Statement

Particulars	Amount (₹)
Unpaid Wage Liability as on 31st March	
Unpaid Material Liability as on 31st March	
Other Outstanding Liabilities	
Total Outstanding Liability	

CERTIFICATE

Certified that the above Annual Statement of Accounts has been prepared from the records of sanctions, Fund Transfer Orders (FTOs), expenditure statements and other relevant records maintained under the Scheme.

Further certified that no cash or bank account is maintained by the Implementing Authority for operation of Scheme funds and all payments are made through the prescribed electronic payment mechanism in accordance with the Scheme Guidelines.

Place: _____

Date: _____ **Signature of the authorized officer**

Verified By: (Signature & Seal)
Program Officer, _____ R.D. Block